



C A L I F O R N I A   D E P A R T M E N T   O F  
**Mental Health**

Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

October 15, 2009

Bruce Gurganus, MFT  
Director  
Marin County Community Mental Health Services  
20 North San Pedro, Suite 2028  
San Rafael, CA 94903

Dear Mr. Gurganus:

**AUDIT REPORT – MARIN COUNTY COMMUNITY MENTAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Marin County Community Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

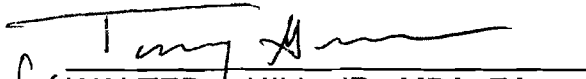
The effect of this revised allowable program costs is as follows:

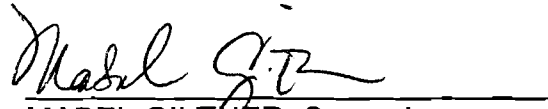
|  | <u>Net Program Costs</u> |                |                   |
|--|--------------------------|----------------|-------------------|
|  | <u>Settled</u>           | <u>Allowed</u> | <u>Adjustment</u> |
| Federal Share of<br>Short-Doyle/Medi-Cal | \$ 6,171,855             | \$ 6,123,475   | \$ (48,380)       |
| Federal Share of<br>Healthy Families     | \$ 189,108               | \$ 184,180     | \$ (4,928)        |
| State General Funds<br>EPSDT Due State   | \$ 1,100,516             | \$ 1,093,359   | \$ (7,157)        |

Bruce Gurganus, MFT, Director  
October 15, 2009  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
for WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
MABEL GILTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

## SCHEDULE 1

MARIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2005

|   |           | <u>As Settled</u>   | <u>Audit<br/>Adjustments</u> | <u>As Audited</u>   |
|---|-----------|---------------------|------------------------------|---------------------|
| <b><u>NET REIMBURSABLE MEDI-CAL<br/>PROGRAM COSTS</u></b> |           |                     |                              |                     |
| <b><u>COUNTY PROVIDERS</u></b>                            |           |                     |                              |                     |
| MEDI-CAL - FFP  | (Sch. 2a) | \$ 3,821,578        | \$ (46,079)                  | \$ 3,775,499        |
| HEALTHY FAMILIES - FFP                                    | (Sch. 2a) | 157,683             | (5,100)                      | 152,583             |
| TOTAL FFP - COUNTY PROVIDERS                              |           | <u>\$ 3,979,261</u> | <u>\$ (51,179)</u>           | <u>\$ 3,928,082</u> |
| <b><u>CONTRACT PROVIDERS</u></b>                          |           |                     |                              |                     |
| MEDI-CAL - FFP  | (Sch. 3b) | \$ 2,350,277        | \$ (2,301)                   | \$ 2,347,976        |
| HEALTHY FAMILIES - FFP                                    | (Sch. 3b) | 31,425              | 172                          | 31,597              |
| TOTAL FFP - CONTRACT PROVIDERS                            |           | <u>\$ 2,381,702</u> | <u>\$ (2,129)</u>            | <u>\$ 2,379,573</u> |
| <b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>  |           |                     |                              |                     |
| MEDI-CAL - FFP  |           | \$ 6,171,855        | \$ (48,380)                  | \$ 6,123,475        |
| HEALTHY FAMILIES - FFP                                    |           | 189,108             | (4,928)                      | 184,180             |
| TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS                |           | <u>\$ 6,360,963</u> | <u>\$ (53,308)</u>           | <u>\$ 6,307,655</u> |
| <b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>              |           |                     |                              |                     |
| EPSDT - SGF   | (Sch 4)   | <u>1,100,516</u>    | <u>(7,157)</u>               | <u>\$ 1,093,359</u> |

**SCHEDULE 2**

**MARIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

|  |                       | <b>As Settled</b>   | <b>Audit<br/>Adjustments</b> | <b>As Audited</b>   |
|--|-----------------------|---------------------|------------------------------|---------------------|
| <b><u>Total Medi-Cal Gross Reimbursement</u></b> |                       |                     |                              |                     |
| 1. Inpatient SD/MC and Crossover                 | (MH 1968, Ln 11, 11A) | \$ 0                | \$ 0                         | \$ 0                |
| 2. Outpatient SD/MC and Crossover                | (MH 1968, Ln 11, 11A) | 5,795,217           | (55,893)                     | 5,739,324           |
| 3. Enhanced SD/MC (Children) - I/P               | (MH1968, Ln 16, 16A)  | 0                   | 0                            | 0                   |
| 4. Enhanced SD/MC (Children) - O/P               | (MH1968, Ln 16, 16A)  | 22,809              | (233)                        | 22,576              |
| 5. Enhanced SD/MC (Refugees) - I/P               | (MH1968, Ln 22)       | 0                   | 0                            | 0                   |
| 6. Enhanced SD/MC (Refugees) - O/P               | (MH1968, Ln 22)       | 226                 | (1)                          | 226                 |
| 7. Healthy Families Gross Reimbursement-I/P      | (MH1968, Ln 27, 27A)  | 0                   | 0                            | 0                   |
| 8. Healthy Families Gross Reimbursement-O/P      | (MH1968, Ln 27, 27A)  | 216,140             | (7,156)                      | 208,984             |
| 9. Total   |                       | <u>\$ 6,034,392</u> | <u>\$ (63,282)</u>           | <u>\$ 5,971,110</u> |

**Less: Patient & Other Payor Revenues**

|  |                       |                  |                 |                  |
|--|-----------------------|------------------|-----------------|------------------|
| 10. Inpatient SD/MC and Crossover        | (MH 1968, Ln 28, 28A) | \$ 0             | \$ 0            | \$ 0             |
| 11. Outpatient SD/MC and Crossover       | (MH 1968, Ln 28, 28A) | 53,884           | 1,523           | 55,407           |
| 12. Enhanced SD/MC (Children)-I/P        | (MH 1968, Ln 29)      | 0                | 0               | 0                |
| 13. Enhanced SD/MC (Children)-O/P        | (MH 1968, Ln 29)      | 0                | 0               | 0                |
| 14. Enhanced SD/MC (Refugees) - I/P      | (MH1968, Ln 30)       | 0                | 0               | 0                |
| 15. Enhanced SD/MC (Refugees) - O/P      | (MH1968, Ln 30)       | 0                | 0               | 0                |
| 16. Healthy Families Patient Revenue-I/P | (MH 1968, Ln 31)      | 0                | 0               | 0                |
| 17. Healthy Families Patient Revenue-O/P | (MH 1968, Ln 31)      | 0                | 0               | 0                |
| 18. Total                                |                       | <u>\$ 53,884</u> | <u>\$ 1,523</u> | <u>\$ 55,407</u> |

**Medi-Cal Net Reimbursement for Direct Services**

|   |                     |                     |                    |                     |
|---|---------------------|---------------------|--------------------|---------------------|
| 19. Inpatient SD/MC (Incl Children Enhanced)  | (Ln 1,3 - Ln 10,12) | \$ 0                | \$ 0               | \$ 0                |
| 20. Outpatient SD/MC (Incl Children Enhanced) | (Ln 2,4 - Ln 11,13) | 5,764,142           | (57,649)           | 5,706,493           |
| 21. Enhanced SD/MC (Refugees)-I/P             | (Ln 5 - Ln 14)      | 0                   | 0                  | 0                   |
| 22. Enhanced SD/MC (Refugees)-O/P             | (Ln 6 - Ln 15)      | 226                 | (1)                | 226                 |
| 23. Healthy Families-I/P                      | (Ln 7 - Ln 16)      | 0                   | 0                  | 0                   |
| 24. Healthy Families-O/P                      | (Ln 8 - Ln 17)      | 216,140             | (7,156)            | 208,984             |
| 25. Total                                     |                     | <u>\$ 5,980,508</u> | <u>\$ (64,805)</u> | <u>\$ 5,915,703</u> |

**Medi-Cal MAA Reimbursement**

|                                    |                         |             |             |             |
|------------------------------------|-------------------------|-------------|-------------|-------------|
| 26. Service Functions 01-09        | (MH1979, Ln 11, Col. A) | \$ 0        | \$ 0        | \$ 0        |
| 27. Service Functions 11-19, 31-39 | (MH1979, Ln 12, Col. A) | 0           | 0           | 0           |
| 28. Service Functions 21-19        | (MH1979, Ln 13, Col. A) | 0           | 0           | 0           |
| 29. Total                          |                         | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

## SCHEDULE 2a

**MARIN COUNTY**  
**COMMUNITY MENTAL HEALTH SERVICES**  
**SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE**  
**FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

|   |                       | Audit       |             |             |
|---|-----------------------|-------------|-------------|-------------|
|   |                       | As Settled  | Adjustments | As Audited  |
| <b><u>Amount Negotiated Rates Exceed Cost</u></b> |                       |             |             |             |
| 30. Inpatient SD/MC (Incl Children Enhanc)        | (MH 1968, Ln 38, 38A) | \$ 0        | \$ 0        | \$ 0        |
| 31. Outpatient SD/MC (Incl Children Enhanc)       | (MH 1968, Ln 38, 38A) | 0           | 0           | 0           |
| 32. Enhanced SD/MC (Refugees)-I/P                 | (MH1968, Ln 39)       | 0           | 0           | 0           |
| 33. Enhanced SD/MC (Refugees)-O/P                 | (MH1968, Ln 39)       | 0           | 0           | 0           |
| 34. Healthy Families-I/P                          | (MH 1968, Ln 40, 40A) | 0           | 0           | 0           |
| 35. Healthy Families-O/P                          | (MH 1968, Ln 40, 40A) | 0           | 0           | 0           |
| 36. Total   |                       | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

**Medi-Cal Administrative Reimbursement**

|  |                         |                     |                    |                     |
|--|-------------------------|---------------------|--------------------|---------------------|
| 37. Administrative Reimbursement Limit | (MH 1979, Ln 4)         | \$ 1,757,742        | \$ (9,098)         | \$ 1,748,644        |
| 38. Medi-Cal Administration            | (MH 1979, Ln 5)         | \$ 1,987,271        | \$ (265,322)       | \$ 1,721,949        |
| 39. Medi-Cal Reimbursement             | (Lower of Ln 37, Ln 38) | <u>\$ 1,757,742</u> | <u>\$ (35,793)</u> | <u>\$ 1,721,949</u> |

**Healthy Families Administrative Reimbursement**

|   |                         |                  |                 |                  |
|---|-------------------------|------------------|-----------------|------------------|
| 40. Healthy Families Administrative Reimbursement Limit | (MH1979, Ln 8)          | \$ 26,449        | \$ (689)        | \$ 25,760        |
| 41. Healthy Families Administration                     | (MH1979, Ln 9)          | \$ 36,070        | \$ 26,484       | \$ 62,554        |
| 42. Healthy Families Administrative Reimbursement       | (Lower of Ln 40, Ln 41) | <u>\$ 26,449</u> | <u>\$ (689)</u> | <u>\$ 25,760</u> |

**Utilization Review Reimbursement**

|                          |                         |                  |                 |                  |
|--------------------------|-------------------------|------------------|-----------------|------------------|
| 43. Skilled Professional | (MH1979, Ln 14, Col. D) | \$ 54,217        | \$ (247)        | \$ 53,970        |
| 44. Other Medi-Cal U.R.  | (MH1979, Ln 15, Col. D) | <u>\$ 32,652</u> | <u>\$ 1,725</u> | <u>\$ 34,377</u> |

**Net SD/MC Reimbursement - FFP**

|                                  |                           |                     |                    |                     |
|----------------------------------|---------------------------|---------------------|--------------------|---------------------|
| 45. Direct Services              | (MH1979, Ln 16,16A)       | \$ 2,870,666        | \$ (28,707)        | \$ 2,841,959        |
| 46. Enhanced (Children)          | (MH1979, Ln 17,17A)       | 14,826              | (152)              | 14,674              |
| 47. Enhanced (Refugees)          | (MH1979, Ln 18)           | 226                 | (1)                | 226                 |
| 48. MAA                          | (MH 1979, Ln 11, 12 & 13) | 0                   | 0                  | 0                   |
| 49. Administrative Reimbursement | (MH1979, Ln 6)            | 878,871             | (17,897)           | 860,974             |
| 50. U.R. Skilled Professional    | (MH1979, Ln 14)           | 40,663              | (185)              | 40,478              |
| 51. U.R. Other                   | (MH1979, Ln 15)           | 16,326              | 862                | 17,188              |
| 52. Negotiated Rate-Payback      | (MH1979, Ln 20)           | 0                   | 0                  | 0                   |
| 53. Subtotal- FFP                |                           | <u>\$ 3,821,578</u> | <u>\$ (46,079)</u> | <u>\$ 3,775,499</u> |

|                                      |                  |          |          |          |
|--------------------------------------|------------------|----------|----------|----------|
| 54. Contract Limitation Adjustment   | (MH 1979, Ln 22) | \$ 0     | \$ 0     | \$ 0     |
| 55. Quality Assurance Review Results | (Adj # )         | <u>0</u> | <u>0</u> | <u>0</u> |

|                                     |  |                     |                    |                     |
|-------------------------------------|--|---------------------|--------------------|---------------------|
| 56. Total SD/MC Reimbursement - FFP |  | <u>\$ 3,821,578</u> | <u>\$ (46,079)</u> | <u>\$ 3,775,499</u> |
|-------------------------------------|--|---------------------|--------------------|---------------------|

**Net Healthy Families Reimbursement - FFP**

|  |                     |                   |                   |                   |
|--|---------------------|-------------------|-------------------|-------------------|
| 57. Healthy Families Net Reimbursement         | (MH1979, Ln 24,24A) | \$ 140,491        | \$ (4,651)        | \$ 135,840        |
| 58. Negotiated Rate Exceed Costs               | (MH1979, Ln 26)     | 0                 | 0                 | 0                 |
| 59. Administrative Reimbursement               | (MH1979, Ln 10)     | 17,192            | (448)             | 16,744            |
| 60. Total Healthy Families Reimbursement - FFP |                     | <u>\$ 157,683</u> | <u>\$ (5,100)</u> | <u>\$ 152,583</u> |

|                                 |  |                     |                    |                     |
|---------------------------------|--|---------------------|--------------------|---------------------|
| 61. Total - FFP (Ln 56 + Ln 60) |  | <u>\$ 3,979,261</u> | <u>\$ (51,179)</u> | <u>\$ 3,928,082</u> |
|                                 |  |                     |                    | (To Sch. 1)         |

MARIN COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

| Legal<br>Entity<br>Number | Legal Entity                       | (1)<br>Medi-Cal<br>and Crossover<br>Gross Reimb. | (2)<br>Enhanced -<br>Children<br>Gross Reimb. | (3)<br>Enhanced -<br>Refugees<br>Gross Reimb. | (4)<br>Total<br>Gross Cost<br>(Excl. HFP) | (5)<br>Healthy<br>Families<br>Gross Reimb. | (6)<br>Medi-Cal<br>and Crossover<br>Gross Reimb. | (7)<br>Enhanced -<br>Children<br>Gross Reimb. | (8)<br>Enhanced -<br>Refugees<br>Gross Reimb. | (9)<br>Total<br>Gross Cost<br>(Excl. HFP) | (10)<br>Healthy<br>Families<br>Gross Reimb. |
|---------------------------|------------------------------------|--|---|---|---|--|--|---|---|---|---|
|                           |                                    | (MH 1968,<br>Ln 5, 5A, 10, 10A)                  | (MH 1968,<br>Ln 16, 16A)                      | (MH 1968,<br>Ln 22)                           | (Col. 1 to 3)                             | (MH 1968,<br>Ln 27, 27A)                   | (MH 1968,<br>Ln 5, 5A, 10, 10A)                  | (MH 1968,<br>Ln 16, 16A)                      | (MH 1968,<br>Ln 22)                           | (Col. 6 to 8)                             | (MH 1968,<br>Ln 27, 27A)                    |
| 104                       | Bonita House                       | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 5,558   | \$ 0  | \$ 0  | \$ 5,558                                  | \$ 0  |
| 109                       | Asian Community Mental Health      | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 105   | \$ 0  | \$ 0  | \$ 105                                    | \$ 0  |
| 120                       | Families First                     | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 37,272  | \$ 0  | \$ 0  | \$ 37,272                                 | \$ 0  |
| 125                       | Casa Rohnert Park/Phoenix Prog     | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 5,688   | \$ 0  | \$ 0  | \$ 5,688                                  | \$ 0  |
| 270                       | Bucklew Programs                   | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 2,118,822                                     | \$ 0  | \$ 0  | \$ 2,118,822                              | \$ 0  |
| 386                       | Milhou's Children's Services, Inc. | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 50,807  | \$ 0  | \$ 0  | \$ 50,807                                 | \$ 0  |
| 401                       | True to Life                       | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 8,382   | \$ 0  | \$ 0  | \$ 8,382                                  | \$ 0  |
| 450                       | Community Institute for Psycho     | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 39,486  | \$ 0  | \$ 0  | \$ 39,486                                 | \$ 0  |
| 451                       | Community Action Marin             | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 427,255                                       | \$ 0  | \$ 0  | \$ 427,255                                | \$ 0  |
| 453                       | Housing Authority of Marin         | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 490,272                                       | \$ 0  | \$ 0  | \$ 490,272                                | \$ 0  |
| 455                       | Homeward Bound of Marin            | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 116,899                                       | \$ 0  | \$ 0  | \$ 116,899                                | \$ 0  |
| 457                       | Sunny Hills Services               | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 440,649                                       | \$ 0  | \$ 0  | \$ 440,649                                | \$ 34,017                                   |
| 458                       | Family Service Agency              | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 252,718                                       | \$ 1,638                                      | \$ 0  | \$ 254,356                                | \$ 63                                       |
| 466                       | Catholic Charities of San Fran     | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 160,753                                       | \$ 0  | \$ 0  | \$ 160,753                                | \$ 0  |
| 484                       | North Valley Schools, Inc.         | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 1,449   | \$ 0  | \$ 0  | \$ 1,449                                  | \$ 0  |
| 488                       | Jewish Family & Children's Serv    | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 60,952  | \$ 0  | \$ 0  | \$ 60,952                                 | \$ 0  |
| 529                       | Willow Glen Care Center            | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 6,760   | \$ 0  | \$ 0  | \$ 6,760                                  | \$ 0  |
| 620                       | Child Therapy Institute of Marin   | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 41,542  | \$ 2,736                                      | \$ 0  | \$ 44,278                                 | \$ 0  |
| 621                       | Family Institute of Marin          | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 4,608   | \$ 0  | \$ 0  | \$ 4,608                                  | \$ 0  |
| 624                       | Novato Youth Center                | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 49,739  | \$ 0  | \$ 0  | \$ 49,739                                 | \$ 0  |
| 625                       | Full Circle Programs               | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 190,823                                       | \$ 706  | \$ 0  | \$ 191,529                                | \$ 202                                      |
| 720                       | BACR                               | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 1,587   | \$ 0  | \$ 0  | \$ 1,587                                  | \$ 0  |
| 773                       | Matrix                             | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 115,048                                       | \$ 3,538                                      | \$ 0  | \$ 118,586                                | \$ 6,959                                    |
| 806                       | Coordinated Youth Services Council | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 40,153  | \$ 0  | \$ 0  | \$ 40,153                                 | \$ 7,371                                    |
| 1050                      | Novato Youth & Family Services     | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                       | \$ 17,417  | \$ 0  | \$ 0  | \$ 17,417                                 | \$ 0  |

|             |      |      |      |      |      |              |          |      |              |           |
|-------------|------|------|------|------|------|--------------|----------|------|--------------|-----------|
| GRAND TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,684,744 | \$ 8,618 | \$ 0 | \$ 4,693,362 | \$ 48,612 |
|-------------|------|------|------|------|------|--------------|----------|------|--------------|-----------|

MARIN COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

| Legal<br>Entity<br>Number | Legal Entity                       | (11)<br>Total<br>Revenue<br>(Excl. HFP) | (12)<br>Healthy<br>Families<br>Revenue | (13)<br>Total<br>Revenue<br>(Excl. HFP) | (14)<br>Healthy<br>Families<br>Revenue | (15)<br>Total<br>Net Cost<br>(Excl. HFP) | (16)<br>Net Cost<br>Healthy Families | (17)<br>Total<br>Net Cost<br>(Excl. HFP) | (18)<br>Net Cost<br>Healthy Families | (19)<br>Total<br>MAA<br>FFP             |
|---------------------------|------------------------------------|---|--|---|--|--|--------------------------------------|--|--------------------------------------|---|
|                           |                                    | INPATIENT<br>(MH 1968,<br>Ln 28 to 30)  |  | OUTPATIENT<br>(MH 1968,<br>Ln 28 to 30) |  | INPATIENT<br>(Col 4-11)                  |                                      | OUTPATIENT<br>(Col 9-13)                 |                                      | Reimbursement<br>(MH 1979,<br>Ln 11-13) |
| 104                       | Bonita House                       | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 5,558                                 | \$ 0                                 | 0                                       |
| 109                       | Asian Community Mental Health      | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 105                                   | \$ 0                                 | 0                                       |
| 120                       | Families First                     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 37,272                                | \$ 0                                 | 0                                       |
| 125                       | Casa Rohnert Park/Phoenix Prog     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 5,688                                 | \$ 0                                 | 0                                       |
| 270                       | Buckelew Programs                  | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 2,118,822                             | \$ 0                                 | 0                                       |
| 386                       | Milhaus Children's Services, Inc.  | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 50,807                                | \$ 0                                 | 0                                       |
| 401                       | True to Life                       | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 8,382                                 | \$ 0                                 | 0                                       |
| 450                       | Community Institute for Psycho     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 39,486                                | \$ 0                                 | 0                                       |
| 451                       | Community Action Marin             | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 427,255                               | \$ 0                                 | 0                                       |
| 453                       | Housing Authority of Marin         | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 490,272                               | \$ 0                                 | 0                                       |
| 455                       | Homeward Bound of Marin            | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 116,899                               | \$ 0                                 | 0                                       |
| 457                       | Sunny Hills Services               | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 440,649                               | \$ 34,017                            | 0                                       |
| 458                       | Family Service Agency              | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 254,356                               | \$ 63                                | 0                                       |
| 466                       | Catholic Charities of San Fran     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 160,753                               | \$ 0                                 | 0                                       |
| 484                       | North Valley Schools, Inc.         | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 1,449                                 | \$ 0                                 | 0                                       |
| 488                       | Jewish Family & Children's Serv    | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 60,952                                | \$ 0                                 | 0                                       |
| 529                       | Willow Glen Care Center            | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 6,760                                 | \$ 0                                 | 0                                       |
| 620                       | Child Therapy Institute of Marin   | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 44,278                                | \$ 0                                 | 0                                       |
| 621                       | Family Institute of Marin          | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 4,608                                 | \$ 0                                 | 0                                       |
| 624                       | Novato Youth Center                | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 49,739                                | \$ 0                                 | 0                                       |
| 625                       | Full Circle Programs               | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 191,529                               | \$ 202                               | 0                                       |
| 720                       | BACR                               | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 1,587                                 | \$ 0                                 | 0                                       |
| 773                       | Matrix                             | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 118,586                               | \$ 6,959                             | 0                                       |
| 806                       | Coordinated Youth Services Council | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 40,153                                | \$ 7,371                             | 0                                       |
| 1050                      | Novato Youth & Family Services     | \$ 0                                    | \$ 0                                   | \$ 0                                    | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 17,417                                | \$ 0                                 | 0                                       |

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 4,693,362 \$ 48,612 \$ 0

MARIN COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2005

| Legal Entity Number | Legal Entity                       | (20)<br>Neg. Rates<br>Exceed Costs<br>(Excl. HFP)<br>(MH 1968,<br>Ln 38 to 39) | (21)<br>Neg. Rates<br>Exceed Costs<br>Healthy Families<br>(MH 1968,<br>Ln 40, 40A) | (22)<br>Neg. Rates<br>Exceed Costs<br>(Excl. HFP)<br>(MH 1968,<br>Ln 38 to 39) | (23)<br>Neg. Rates<br>Exceed Costs<br>Healthy Families<br>(MH 1968,<br>Ln 40, 40A) | (24)<br>Total SD/MC<br>Reimbursement<br>(FFP)<br>(MH 1979, Line 21) | (25)<br>Healthy Families<br>Reimbursement<br>(FFP)<br>(MH 1979, Ln. 27) | (26)<br>Total<br>Reimbursement<br>(FFP)<br>(Col. 24 + 25) | (27)<br>FFP<br>Contract<br>Maximum | (28)<br>Lower of FFP<br>or Contract<br>Maximum |
|---------------------|------------------------------------|--|--|--|--|---|---|---|------------------------------------|--|
|                     |                                    | INPATIENT  |  | OUTPATIENT   |  |   |   |   |                                    |  |
| 104                 | Bonita House                       | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 2,779   | \$ 0  | 2,779   | \$ 0                               | 2,779  |
| 109                 | Asian Community Mental Health      | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 53  | \$ 0  | 53  | \$ 0                               | 53   |
| 120                 | Families First                     | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 18,636  | \$ 0  | 18,636  | \$ 0                               | 18,636   |
| 125                 | Casa Rohnert Park/Phoenix Prog     | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 2,844   | \$ 0  | 2,844   | \$ 0                               | 2,844  |
| 270                 | Bucklew Programs                   | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 1,059,411   | \$ 0  | 1,059,411   | \$ 0                               | 1,059,411                                      |
| 386                 | Milhou's Children's Services, Inc. | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 25,403  | \$ 0  | 25,403  | \$ 0                               | 25,403   |
| 401                 | True to Life                       | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 4,191   | \$ 0  | 4,191   | \$ 0                               | 4,191  |
| 450                 | Community Institute for Psycho     | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 19,743  | \$ 0  | 19,743  | \$ 0                               | 19,743   |
| 451                 | Community Action Marin             | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 213,628   | \$ 0  | 213,628   | \$ 0                               | 213,628  |
| 453                 | Housing Authority of Marin         | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 245,136   | \$ 0  | 245,136   | \$ 0                               | 245,136  |
| 455                 | Homeward Bound of Marin            | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 58,450  | \$ 0  | 58,450  | \$ 0                               | 58,450   |
| 457                 | Sunny Hills Services               | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 220,325   | 22,111  | 242,436   | \$ 0                               | 242,436  |
| 458                 | Family Service Agency              | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 127,424   | 41  | 127,465   | \$ 0                               | 127,465  |
| 466                 | Catholic Charities of San Fran     | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 80,377  | \$ 0  | 80,377  | \$ 0                               | 80,377   |
| 484                 | North Valley Schools, Inc.         | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 724   | \$ 0  | 724   | \$ 0                               | 724  |
| 488                 | Jewish Family & Children's Serv    | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 30,476  | \$ 0  | 30,476  | \$ 0                               | 30,476   |
| 529                 | Willow Glen Care Center            | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 3,380   | \$ 0  | 3,380   | \$ 0                               | 3,380  |
| 620                 | Child Therapy Institute of Marin   | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 22,549  | \$ 0  | 22,549  | \$ 0                               | 22,549   |
| 621                 | Family Institute of Marin          | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 2,304   | \$ 0  | 2,304   | \$ 0                               | 2,304  |
| 624                 | Novato Youth Center                | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 24,870  | \$ 0  | 24,870  | \$ 0                               | 24,870   |
| 625                 | Full Circle Programs               | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 95,870  | 131   | 96,001  | \$ 0                               | 96,001   |
| 720                 | BACR                               | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 794   | \$ 0  | 794   | \$ 0                               | 794  |
| 773                 | Matrix                             | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 59,824  | 4,523   | 64,347  | \$ 0                               | 64,347   |
| 806                 | Coordinated Youth Services Council | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 20,077  | 4,791   | 24,868  | \$ 0                               | 24,868   |
| 1050                | Novato Youth & Family Services     | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 8,708   | \$ 0  | 8,708   | \$ 0                               | 8,708  |
| GRAND TOTAL         |                                    | \$ 0   | \$ 0   | \$ 0   | \$ 0   | 2,347,976   | 31,597  | 2,379,573   | \$ 0                               | 2,379,573                                      |



**SCHEDULE 4**

**MARIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2005**

|  | <u>As Settled</u> | <u>Audit<br/>Adjustments</u> | <u>As Audited</u> |
|--|-------------------|------------------------------|-------------------|
| (1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) | \$ 10,462,254     | \$ (62,173)                  | \$ 10,400,081     |
| (2) Total SD/MC Claims   | 11,315,115        | 0                            | 11,315,115        |
| (3) Percent % (Line 1/Line 2)  | 92.46%            | -0.55%                       | 91.91%            |
| (4) EPSDT Claims   | 2,891,805         | 0                            | 2,891,805         |
| (5) Actual Cost Settled EPSDT SD/MC<br>(Line 3 X Line 4)                       | 2,673,763         | (15,905)                     | 2,657,858         |
| (6) Cost Settled Baseline for EPSDT  | 389,531           | 0                            | 389,531           |
| (7) Net Cost Settlement Amount<br>(Line 5 - Line 6)                            | 2,284,232         | (15,905)                     | 2,268,327         |
| (8) 50% of Cost Settlement Amount<br>(Line 7 x 50%)                            | 1,142,116         | (7,952)                      | 1,134,164         |
| (8a) FY 2001-02 EPSDT Settlement   | 726,116           | 0                            | 726,116           |
| (8b) Annual Local Growth (L. 8 - 8a)   | 416,000           | (7,952)                      | 408,048           |
| (9) County Match 10% of Local Growth (8b x 10%)                                | 41,600            | (795)                        | 40,805            |
| (10) Net Cost Settlement Amount (L. 8 - 9)                                     | 1,100,516         | (7,156)                      | 1,093,359         |
| (11) SGF Distribution (Settled and Audited)                                    | 1,100,516         | 0                            | 1,100,516         |
| (12) SGF Due State   | <u>\$ 0</u>       | <u>\$ (7,157)</u>            | <u>\$ (7,157)</u> |
|  |                   |                              | (To Sch. 1)       |

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

## AUDIT ADJUSTMENTS

| Provider<br>MARIN COUNTY |               |      |      | Provider Number<br>00021   | No. of Adj.<br>52 | Fiscal Period Ended<br>June 30, 2005 |                |
|--------------------------|---------------|------|------|--|-------------------|--------------------------------------|----------------|
| Report Reference         |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported    | Increase<br>(Decrease)               | As<br>Adjusted |
| Adj.<br>No.              | Form/<br>Sch. | Line | Col. |  |                   |                                      |                |
|                          |               |      |      | <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>  |                   |                                      |                |
| 1                        | MH 1960       | 8    | C    | ALLOWABLE COSTS FOR ALLOCATION   | \$ 14,033,987     | \$ (10,429)                          | \$ 14,023,558  |
| 2                        | MH 1960       | 18   | C    | MODE COSTS (DIRECT SERVICE AND MAA)  | 10,459,570        | (10,429)                             | 10,449,141 *   |
|                          |               |      |      | To adjust the fee-for-service costs to agree with the county's records.  |                   |                                      |                |
| 3                        | MH 1960       | 12   | C    | TOTAL ADMINISTRATIVE COSTS   | \$ 3,421,609 *    | \$ (335,075)                         | \$ 3,086,534 * |
| 4                        | MH 1960       | 18   | C    | MODE COSTS (DIRECT SERVICE AND MAA)  | ** 10,449,141     | 335,075                              | 10,784,216     |
|                          |               |      |      | To reclassify the conservatorship costs to Mode 60 for consistency with prior-years' treatment.  |                   |                                      |                |
| 5                        | MH 1960       | 9    | C    | SD/MC ADMINISTRATION   | \$ 1,987,271      | \$ (265,322)                         | \$ 1,721,949   |
| 6                        | MH 1960       | 10   | C    | HEALTHY FAMILIES ADMINISTRATION  | 36,070            | 26,484                               | 62,554         |
| 7                        | MH 1960       | 11   | C    | NON SD/MC ADMINISTRATION   | 1,398,268         | (96,237)                             | 1,302,031      |
| -                        | MH 1960       | 12   | C    | TOTAL ADMINISTRATIVE COSTS   | ** 3,421,609      | (335,075)                            | 3,086,534      |
|                          |               |      |      | To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 55.7891% for SD/MC, 2.0267% for Healthy Families, and 42.1842% for Non SD/MC. These adjustments incorporate adjustment number 3. |                   |                                      |                |
| 8                        | MH 1960       | 13   | C    | SKILLED PROFESSIONAL MEDICAL PERSONNEL   | \$ 54,217         | \$ (247)                             | \$ 53,970      |
| 9                        | MH 1960       | 14   | C    | OTHER SD/MC UTILIZATION REVIEW   | 32,652            | 1,725                                | 34,377         |
| 10                       | MH 1960       | 15   | C    | NON SD/MC UTILIZATION REVIEW   | 65,939            | (1,478)                              | 64,461         |
| -                        | MH 1960       | 16   | C    | TOTAL UTILIZATION REVIEW COSTS   | 152,808           | 0                                    | 152,808        |
|                          |               |      |      | To adjust utilization review cost based on the gross cost method percentages of 57.8158% for SD/MC and 42.1842% for Non SD/MC.   |                   |                                      |                |
|                          |               |      |      | * Balance carried forward to subsequent adjustment.  |                   |                                      |                |
|                          |               |      |      | ** Balance brought forward from prior adjustment.  |                   |                                      |                |

## AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Number  | No. of Adj.  | Fiscal Period Ended |              |
|------------------|------------|------|------|--|--------------|---------------------|--------------|
| MARIN COUNTY     |            |      |      | 00021  | 52           | June 30, 2005       |              |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported  | Increase (Decrease) | As Adjusted  |
| Adj. No.         | Form/ Sch. | Line | Col. |  |              |                     |              |
|                  |            |      |      | <b><u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u></b>   |              |                     |              |
| 11               | MH 1964    | 5    | A    | OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)<br><br>To adjust the fee-for-service costs to agree with the county's records and in conjunction with adjustment number 2. | \$ 8,831,135 | \$ (10,429)         | \$ 8,820,706 |
| 12               | MH 1964    | 8    | A    | SUPPORT SERVICES (MODE 60)<br><br>To reclassify the conservatorship costs to Mode 60 in conjunction with adjustment number 4.  | \$0          | \$ 335,075          | \$ 335,075   |
|                  |            |      |      | <b><u>ADJUSTMENTS TO REPORTED GROSS COSTS</u></b>  |              |                     |              |
|                  |            |      |      | <b><u>MODE 15 - OUTPATIENT SERVICES (PROGRAM 2)</u></b>  |              |                     |              |
| 13               | MH 1966    | 3    | B    | SERVICE FUNCTION 15/10 (PROVIDER 21ZZ)   | \$ 10,500    | \$ (776)            | \$ 9,724     |
| 14               | MH 1966    | 3    | C    | SERVICE FUNCTION 15/60 (PROVIDER 21ZZ)   | 135          | (45)                | 90           |
| 15               | MH 1966    | 3    | D    | SERVICE FUNCTION 15/31 (PROVIDER 8239)   | 23,229       | (574)               | 22,655       |
| 16               | MH 1966    | 3    | E    | SERVICE FUNCTION 15/32 (PROVIDER 8242)   | 57,971       | (563)               | 57,408       |
| 17               | MH 1966    | 3    | F    | SERVICE FUNCTION 15/33 (PROVIDER 8240)   | 26,425       | (2,009)             | 24,416       |
| 18               | MH 1966    | 3    | G    | SERVICE FUNCTION 15/34 (PROVIDER 8241)   | 16,453       | (40)                | 16,413       |
| 19               | MH 1966    | 3    | H    | SERVICE FUNCTION 15/60 (PROVIDER 8239)   | 128,865      | (6,422)             | 122,443      |
| 20               | MH 1966    | 3    | A    | TOTAL<br><br>To adjust the fee-for-service costs to agree with the county's records and in conjunction with adjustment number 11.  | 263,578      | (10,429)            | 253,149      |
|                  |            |      |      | * Balance carried forward to subsequent adjustment.  |              |                     |              |
|                  |            |      |      | ** Balance brought forward from prior adjustment.  |              |                     |              |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Number  | No. of Adj.  | Fiscal Period Ended |             |
|------------------|------------|------|-------|--|--------------|---------------------|-------------|
| MARIN COUNTY     |            |      |       | 00021  | 52           | June 30, 2005       |             |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported  | Increase (Decrease) | As Adjusted |
| Adj. No.         | Form/ Sch. | Line | Col.  |  |              |                     |             |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b><br><b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>   |              |                     |             |
| 21               | MH 1966    | 8    | Total | MEDI-CAL UNITS - 07/01/04 to 09/30/04  | 469,506      | (5,397)             | 464,109 *   |
| 22               | MH 1966    | 8A   | Total | MEDI-CAL UNITS - 10/01/04 to 06/30/05  | 1,448,878    | (28,357)            | 1,420,521 * |
| 23               | MH 1966    | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04   | 14,446       | 110                 | 14,556 *    |
| 24               | MH 1966    | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05   | 45,862       | 7,657               | 53,519 *    |
| 25               | MH 1966    | 10   | Total | ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04   | 3,598        | 85                  | 3,683 *     |
| 26               | MH 1966    | 10A  | Total | ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05   | 6,338        | (180)               | 6,158 *     |
| 27               | MH 1966    | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04  | 15,432       | (880)               | 14,552 *    |
| 28               | MH 1966    | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05  | 71,899       | (620)               | 71,279 *    |
|                  |            |      | Info  | TOTAL  | 2,076,009    | (27,582)            | 2,048,427 * |
|                  |            |      |       | To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated March 12, 2009 (excludes 9,397 UOS/UOT reported by County through the Disallowed Claims System (DCS)). The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County. |              |                     |             |
| 29               | MH 1966    | 8    | Total | MEDI-CAL UNITS - 07/01/04 to 09/30/04  | ** 464,109   | (53)                | 464,056 *   |
| 30               | MH 1966    | 8A   | Total | MEDI-CAL UNITS - 10/01/04 to 06/30/05  | ** 1,420,521 | 5,136               | 1,425,657 * |
| 31               | MH 1966    | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04   | ** 14,556    | 53                  | 14,609 *    |
| 32               | MH 1966    | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05   | ** 53,519    | (5,136)             | 48,383 *    |
| -                | MH 1966    | 10   | Total | ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04   | ** 3,683     | 0                   | 3,683       |
| -                | MH 1966    | 10A  | Total | ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05   | ** 6,158     | 0                   | 6,158       |
| -                | MH 1966    | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04  | ** 14,552    | 0                   | 14,552 *    |
| -                | MH 1966    | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05  | ** 71,279    | 0                   | 71,279 *    |
|                  |            |      | Info  | TOTAL  | ** 2,048,427 | 0                   | 2,048,427 * |
|                  |            |      |       | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's report (excludes 9,397 UOS/UOT reported by the County through the Disallowed Claims System (DCS)). Copies of workpapers which show details of the above adjustments have been provided to the County.   |              |                     |             |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.  |              |                     |             |
|                  |            |      |       | ** Balance brought forward from prior adjustment.  |              |                     |             |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Number   | No. of Adj.  | Fiscal Period Ended |             |
|------------------|------------|------|-------|---|--------------|---------------------|-------------|
| MARIN COUNTY     |            |      |       | 00021   | 52           | June 30, 2005       |             |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS  | As Reported  | Increase (Decrease) | As Adjusted |
| Adj. No.         | Form/ Sch. | Line | Col.  |   |              |                     |             |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b><br><b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>  |              |                     |             |
| 33               | MH 1966    | 8    | Total | MEDI-CAL UNITS - 07/01/04 to 09/30/04   | ** 464,056   | 19                  | 464,075     |
| 34               | MH 1966    | 8A   | Total | MEDI-CAL UNITS - 10/01/04 to 06/30/05   | ** 1,425,657 | 1                   | 1,425,658 * |
| 35               | MH 1966    | 9    | Total | MEDICARE/MEDI-CAL UNITS - 07/01/04 to 09/30/04  | ** 14,609    | (23)                | 14,586      |
| 36               | MH 1966    | 9A   | Total | MEDICARE/MEDI-CAL UNITS - 10/01/04 to 06/30/05  | ** 48,383    | (38)                | 48,345      |
| 37               | MH 1966    | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04   | ** 14,552    | (4)                 | 14,548      |
| 38               | MH 1966    | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05   | ** 71,279    | (37)                | 71,242      |
|                  |            |      | Info  | TOTAL   | ** 2,048,427 | (82)                | 2,048,345 * |
|                  |            |      |       | To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County. |              |                     |             |
| 39               | MH 1966    | 8A   | Total | MEDI-CAL UNITS - 10/01/04 to 06/30/05   | ** 1,425,658 | (675)               | 1,424,983   |
|                  |            |      | Info  | TOTAL   | ** 2,048,345 | (675)               | 2,047,670   |
|                  |            |      |       | To adjust SD/MC units for additional disallowances identified through the county's quality assurance review.  |              |                     |             |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.   |              |                     |             |
|                  |            |      |       | ** Balance brought forward from prior adjustment.   |              |                     |             |

## AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Number   | No. of Adj.  | Fiscal Period Ended |             |
|------------------|------------|------|-------|---|--------------|---------------------|-------------|
| MARIN COUNTY     |            |      |       | 00021   | 52           | June 30, 2005       |             |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS  | As Reported  | Increase (Decrease) | As Adjusted |
| Adj. No.         | Form/ Sch. | Line | Col.  |   |              |                     |             |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b>   |              |                     |             |
|                  |            |      |       | <b><u>CONTRACT PROVIDERS</u></b>  |              |                     |             |
| 40               | MH 1966    | 8    | Total | MEDI-CAL UNITS - 07/01/04 to 09/30/04   | 691,902      | (572)               | 691,330 *   |
| 41               | MH 1966    | 8A   | Total | MEDI-CAL UNITS - 10/01/04 to 06/30/05   | 2,157,459    | (540)               | 2,156,919   |
| -                | MH 1966    | 10   | Total | ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04  | 1,723        | 0                   | 1,723       |
| -                | MH 1966    | 10A  | Total | ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05  | 4,109        | 0                   | 4,109 *     |
| -                | MH 1966    | 11   | Total | HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04   | 1,568        | 0                   | 1,568       |
| -                | MH 1966    | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05   | 6,300        | 0                   | 6,300 *     |
| -                |            |      | Info  | TOTAL   | 2,863,061    | (1,112)             | 2,861,949 * |
|                  |            |      |       | To adjust the as settled (MH 1966) SD/MC units of service/time for the county's contract providers to agree with the State DMH Approved Claims Report dated March 12, 2009 (excludes 1,455 UOS/UOT reported by County through the Disallowed Claims System (DCS)). The above adjustments include Phase II. Copies of workpapers which show details of the above adjustments have been provided to the County. |              |                     |             |
| 42               | MH 1966    | 8    | Total | MEDI-CAL UNITS - 07/01/04 to 09/30/04   | ** 691,330   | (53)                | 691,277     |
| 43               | MH 1966    | 10A  | Total | ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05  | ** 4,109     | (180)               | 3,929       |
| 44               | MH 1966    | 11A  | Total | HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05   | ** 6,300     | 180                 | 6,480       |
| -                |            |      | Info  | TOTAL   | ** 2,861,949 | (53)                | 2,861,896   |
|                  |            |      |       | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's report (excludes 1,455 UOS/UOT reported by the County's through the Disallowed Claims System (DCS)). Copies of workpapers which show details of the above adjustments have been provided to the County. The audited SD/MC units for the contract providers equal the county's records.                     |              |                     |             |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.   |              |                     |             |
|                  |            |      |       | ** Balance brought forward from prior adjustment.   |              |                     |             |

## AUDIT ADJUSTMENTS

| Provider<br>MARIN COUNTY |               |       |      | Provider Number<br>00021  | No. of Adj.<br>52   | Fiscal Period Ended<br>June 30, 2005 |                     |
|--------------------------|---------------|-------|------|---|---------------------|--------------------------------------|---------------------|
| Report Reference         |               |       |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported      | Increase<br>(Decrease)               | As<br>Adjusted      |
| Adj.<br>No.              | Form/<br>Sch. | Line  | Col. |   |                     |                                      |                     |
|                          |               |       |      | <b><u>ADJUSTMENTS TO PATIENT AND OTHER<br/>PAYOR REVENUE - COUNTY</u></b>   |                     |                                      |                     |
| 45                       | MH 1968       | 28    | K    | PATIENT AND OTHER PAYOR REVENUE (07/01/04 - 09/30/04)   | \$ 12,310           | \$ 357                               | \$ 12,667           |
| 46                       | MH 1968       | 28A   | K    | PATIENT AND OTHER PAYOR REVENUE (10/01/04 - 06/30/05)   | 41,574              | 1,166                                | 42,740              |
|                          |               |       |      | To adjust patient and other payor revenue to agree with the county's records.   |                     |                                      |                     |
|                          |               |       |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>  |                     |                                      |                     |
| 47                       | MH 1979       | 2     | D    | CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT   | \$ 5,900,027        | \$ (4,525)                           | \$ 5,895,502        |
|                          |               |       |      | To adjust reported Contract Provider Medi-Cal Direct Service Gross Reimbursement as a result of adjustments to the contract providers' SD/MC units of service/time. |                     |                                      |                     |
| 48                       | MH 1979       | 21    | J    | TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY  | \$ 3,821,577        | \$ (46,078)                          | \$ 3,775,499        |
| 49                       | MH 1979       | 27    | J    | TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY   | 157,683             | (5,100)                              | 152,583             |
|                          |               |       |      | TOTAL REIMBURSEMENT- COUNTY   | <u>\$ 3,979,260</u> | <u>\$ (51,178)</u>                   | <u>\$ 3,928,082</u> |
| 50                       | Sch. 3b       | Total | 24   | TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS  | \$ 2,350,277        | \$ (2,301)                           | \$ 2,347,976        |
| 51                       | Sch. 3b       | Total | 25   | TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS   | 31,425              | 172                                  | 31,597              |
|                          |               |       |      | TOTAL REIMBURSEMENT- CONTRACT PROVIDERS   | <u>\$ 2,381,702</u> | <u>\$ (2,129)</u>                    | <u>\$ 2,379,573</u> |
|                          |               |       |      | To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.   |                     |                                      |                     |
|                          |               |       |      | * Balance carried forward to subsequent adjustment.   |                     |                                      |                     |
|                          |               |       |      | ** Balance brought forward from prior adjustment.   |                     |                                      |                     |

## AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Number  | No. of Adj.  | Fiscal Period Ended |              |
|------------------|------------|------|------|--|--------------|---------------------|--------------|
| MARIN COUNTY     |            |      |      | 00021  | 52           | June 30, 2005       |              |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As Reported  | Increase (Decrease) | As Adjusted  |
| Adj. No.         | Form/ Sch. | Line | Col. |  |              |                     |              |
| 52               | Sch. 4     | 10   | 3    | <p><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></p> <p>TOTAL EPSDT SGF</p> <p>To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.</p> <p>* Balance carried forward to subsequent adjustment.<br/>** Balance brought forward from prior adjustment.</p> | \$ 1,100,516 | \$ (7,157)          | \$ 1,093,359 |



MARIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SHORT-DOYLE/MEDI-CAL PROGRAM  
FINDINGS AND RECOMMENDATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 2005

FINDING 1 – PROPER REPORTING OF CONSERVATORSHIP COST

The County captured conservatorship costs in the Administration cost center. The conservatorship cost is a support service that is not reimbursable through the cost report. An adjustment was made to reclassify the cost to Mode 60 – Support Services.

AUDIT AUTHORITY:

DMH Letter 94-15 dated July 26, 1994  
Fiscal Year 2004/05 Cost Report Instructions, CFRS Appendix E-3  
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County exercise oversight and review procedures that would ensure proper treatment of the conservatorship cost and resolution of the audit findings.

AUDITEE'S RESPONSE:

We concur with the finding.

MARIN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SHORT-DOYLE/MEDI-CAL PROGRAM  
FINDINGS AND RECOMMENDATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 2005

FINDING 2 – THERAPEUTIC BEHAVIORAL SERVICES (TBS)

Two of the county's contract providers, Sunny Hills Services and Full Circle Programs, combined the Therapeutic Behavioral Services (TBS), service function code 15/58, with service function code 15/30. DMH Letter 05-09, dated October 26, 2005, requires TBS services to be reported separately as service function code 15/58 on the cost report. Due to immaterial impact, an adjustment was not proposed to segregate the TBS cost and units on the cost report.

AUDIT AUTHORITY:

DMH Letter 05-09 dated October 26, 2005

RECOMMENDATION:

We recommend that the County review state directives that would ensure proper treatment of TBS services.

AUDITEE'S RESPONSE:

We concur with the finding.

## DETAIL COST REPORT

## CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: MARIN COUNTY  
County Code: 21

| Legal Entity: MARIN COUNTY             |  | A                        | B            | C              |
|--|--|--------------------------|--------------|----------------|
| Legal Entity Number: 00021             |  | Salaries<br>and Benefits | Other        | Total<br>Costs |
| 1                                      | Mental Health Expenditures                         | 10,027,378               | 16,209,811   | 26,237,189     |
| 2                                      | Encumbrances                                       |                          |              |                |
| 3                                      | Less: Payments to Contract Providers (County Only) |                          | (10,857,060) | (10,857,060)   |
| 4                                      | Other Adjustments from MH 1962                     |                          | (1,371,474)  | (1,371,474)    |
| 5                                      | Total Costs Before Medi-Cal Adjustments            | 10,027,378               | 3,981,277    | 14,008,655     |
| 6                                      | Medi-Cal Adjustments from MH 1961                  |                          | 14,903       | 14,903         |
| 7                                      | Managed Care Consolidation (County Only)           |                          |              |                |
| 8                                      | Allowable Costs for Allocation                     |                          |              | 14,023,558     |
| Administrative Costs (County Only)     |  |                          |              |                |
| 9                                      | SD/MC Administration                               |                          |              | 1,721,949      |
| 10                                     | Healthy Families Administration                    |                          |              | 62,554         |
| 11                                     | Non-SD/MC Administration                           |                          |              | 1,302,031      |
| 12                                     | Total Administrative Costs                         |                          |              | 3,086,534      |
| Utilization Review Costs (County Only) |  |                          |              |                |
| 13                                     | Skilled Professional Medical Personnel             |                          |              | 53,970         |
| 14                                     | Other SD/MC Utilization Review                     |                          |              | 34,377         |
| 15                                     | Non-SD/MC Utilization Review                       |                          |              | 64,461         |
| 16                                     | Total Utilization Review Costs                     |                          |              | 152,808        |
| Research and Evaluation (County Only)  |  |                          |              |                |
| 17                                     | Mode Costs (Direct Service and MAA)                |                          |              | 10,784,216     |
| 18                                     | Total Costs - Lines 9 through 18                   |                          |              | 14,023,558     |

## DETAIL COST REPORT

**MEDI-CAL ADJUSTMENTS TO COSTS**

MH 1961 (Rev. 7/05)

County: MARIN COUNTY  
County Code: 21

| Legal Entity: MARIN COUNTY |                                      | A                        | B      | C                    |
|----------------------------|--------------------------------------|--------------------------|--------|----------------------|
| Legal Entity Number: 00021 |                                      | Salaries<br>and Benefits | Other  | Total<br>Adjustments |
| 1                          | Current year depreciation added back |                          | 14,903 | 14,903               |
| 2                          |                                      |                          |        |                      |
| 3                          |                                      |                          |        |                      |
| 4                          |                                      |                          |        |                      |
| 5                          |                                      |                          |        |                      |
| 6                          |                                      |                          |        |                      |
| 7                          |                                      |                          |        |                      |
| 8                          |                                      |                          |        |                      |
| 9                          |                                      |                          |        |                      |
| 10                         |                                      |                          |        |                      |
| 11                         |                                      |                          |        |                      |
| 12                         |                                      |                          |        |                      |
| 13                         |                                      |                          |        |                      |
| 14                         |                                      |                          |        |                      |
| 15                         |                                      |                          |        |                      |
| 16                         |                                      |                          |        |                      |
| 17                         |                                      |                          |        |                      |
| 18                         |                                      |                          |        |                      |
| 19                         |                                      |                          |        |                      |
| 20                         | <b>Total Adjustments</b>             |                          | 14,903 | 14,903               |

## DETAIL COST REPORT

**OTHER ADJUSTMENTS**

MH 1962 (Rev. 7/05)

County: MARIN COUNTY  
County Code: 21

| Legal Entity: MARIN COUNTY |   | A                        | B           | C                    |
|----------------------------|---|--------------------------|-------------|----------------------|
| Legal Entity Number: 00021 |   | Salaries<br>and Benefits | Other       | Total<br>Adjustments |
| 1                          | Acct 2533 CIMH funds                                  |                          | (257,429)   | (257,429)            |
| 2                          | Acct 3179 MC I/P Exp                                  |                          | (1,466,260) | (1,466,260)          |
| 3                          | Acct 3179 MC O/P Exp add back Contract Providers      |                          | 659,303     | 659,303              |
| 4                          | Acct 3181 Realignment-State Hospital                  |                          | (296,659)   | (296,659)            |
| 5                          |   |                          |             |                      |
| 6                          | 1 To adjust FFS costs to agree with County's records. |                          | (10,429)    | (10,429)             |
| 7                          |   |                          |             |                      |
| 8                          |   |                          |             |                      |
| 9                          |   |                          |             |                      |
| 10                         |   |                          |             |                      |
| 11                         |   |                          |             |                      |
| 12                         |   |                          |             |                      |
| 13                         |   |                          |             |                      |
| 14                         |   |                          |             |                      |
| 15                         |   |                          |             |                      |
| 16                         |   |                          |             |                      |
| 17                         |   |                          |             |                      |
| 18                         |   |                          |             |                      |
| 19                         |   |                          |             |                      |
| 20                         | <b>Total Adjustments</b>                              |                          | (1,371,474) | (1,371,474)          |

## DETAIL COST REPORT

**PAYMENTS TO CONTRACT PROVIDERS**

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: MARIN COUNTY  
County Code: 21

| A    | B                                 | C                   | D           |
|------|-----------------------------------|---------------------|-------------|
| Item | Legal Entity Name                 | Legal Entity Number | Amount Paid |
| 1    | Alameda County                    | 00001               | 109,042     |
| 2    | Bonita House Inc                  | 00104               | 15,572      |
| 3    | TeleCare Corporation              | 00108               | 14,280      |
| 4    | Asian Community Mental Health     | 00109               | 105         |
| 5    | Victor Treatment                  | 00118               | 4,320       |
| 6    | FamilyFirst                       | 00120               | 36,824      |
| 7    | Davis Guest Home                  | 00262               | 211,620     |
| 8    | Bucklelew Programs                | 00270               | 3,808,385   |
| 9    | Mental Health Management          | 00272               | 536,855     |
| 10   | Milhouse                          | 00386               | 44,721      |
| 11   | True to Life                      | 00401               | 18,692      |
| 12   | St Luke's Hospital                | 00448               | 9,350       |
| 13   | Parfitt's Rest Home               | 00449               | 10,928      |
| 14   | Community Inst for Psychotherapy  | 00450               | 19,040      |
| 15   | Community Action Marin            | 00451               | 748,169     |
| 16   | Housing Authority of Marin        | 00453               | 683,311     |
| 17   | Homeward Bound of Marin           | 00455               | 476,221     |
| 18   | Sunny Hills                       | 00457               | 1,003,776   |
| 19   | FSA-Preg to Phthd                 | 00458               | 253,429     |
| 20   | Marin General Hospital            | 00459               | 215,600     |
| 21   | Catholic Charities                | 00466               | 183,838     |
| 22   | All Saints Extended Care          | 00474               | 339,932     |
| 23   | Jewish Family                     | 00488               | 47,853      |
| 24   | Willow Glen Care Center           | 00529               | 43,420      |
| 25   | Alta Bates Hospital               | 00533               | 103,937     |
| 26   | Child Therapy Institute           | 00620               | 41,031      |
| 27   | Family Institute of Marin         | 00621               | 4,838       |
| 28   | Novato Youth Center               | 00624               | 47,430      |
| 29   | Full Circle Programs, Inc         | 00625               | 245,777     |
| 30   | Bay Area Community Resources      | 00720               | 2,277       |
| 31   | Matrix Parent Network             | 00773               | 226,353     |
| 32   | Coordinated Youth Svcs Counseling | 00806               | 65,937      |
| 33   | Marin Pines Rest Home             | 00836               | 2,426       |
| 34   | Crestwood                         | 00949               | 296,527     |
| 35   | Creekside Conv. Hospital          | 00974               | 614,645     |
| 36   | Novato Youth & Family Svcs        | 01050               | 14,679      |
| 37   | Integrated Community Services     | 01075               | 47,060      |
| 38   | Providence Place                  | 01118               | 111,850     |
| 39   | Creekwood Senior Home             | 01234               | 4,623       |

## DETAIL COST REPORT

**PAYMENTS TO CONTRACT PROVIDERS**

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: MARIN COUNTY  
County Code: 21

| A    | B   | C                   | D           |
|------|---|---------------------|-------------|
| Item | Legal Entity Name                           | Legal Entity Number | Amount Paid |
| 40   | Santa Clara County                          | 00000               | 192,387     |
| 41   |   |                     |             |
| 42   |   |                     |             |
| 43   |   |                     |             |
| 44   |   |                     |             |
| 45   |   |                     |             |
| 46   |   |                     |             |
| 47   |   |                     |             |
| 48   |   |                     |             |
| 49   |   |                     |             |
| 50   |   |                     |             |
|      | <b>Total Payments to Contract Providers</b> |                     | 10,857,060  |

State of California Health and Human Services Agency

DETAIL COST REPORT

**ALLOCATION OF COSTS TO MODES OF SERVICE**

MH 1964 (Rev. 7/05)

County: MARIN COUNTY  
County Code: 21

| Legal Entity: MARIN COUNTY |   | A              |
|----------------------------|---|----------------|
| Legal Entity Number: 00021 |   | Total<br>Costs |
| 1                          | Mode Costs (Direct Service and MAA) from MH 1960    | 10,784,216     |
|                            | <b>Modes</b>  |                |
| 2                          | Hospital Inpatient Services (Mode 05-SFC 10-19)     | 50,677         |
| 3                          | Other 24 Hour Services (Mode 05-All Other SFC)      |                |
| 4                          | Day Services (Mode 10)                              | 1,491,585      |
| 5                          | Outpatient Services (Mode 15 Program 1 + Program 2) | 8,820,706      |
| 6                          | Outreach Services (Mode 45)                         | 86,173         |
| 7                          | Medi-Cal Administrative Activities (Mode 55)        |                |
| 8                          | Support Services (Mode 60)                          | 335,075        |
| 9                          | Total - Lines 2 through 8                           | 10,784,216     |



## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: MARIN COUNTY  
County Code: 21

CR

| Legal Entity: MARIN COUNTY |   |                     | A          | B                | C                | D                | E                | F                | G                |
|----------------------------|---|---------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00021 |   |                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 10 - Day Services    |   |                     |            | 25               |                  |                  |                  |                  |                  |
| 1                          | Allocation Percentage                         |                     | 100.00%    | 100.00%          |                  |                  |                  |                  |                  |
| 2                          | Total Units                                   |                     |            | 16,129           |                  |                  |                  |                  |                  |
| 3                          | Gross Cost                                    |                     | 1,491,585  | 1,491,585        |                  |                  |                  |                  |                  |
| 4                          | Cost per Unit                                 |                     |            | 92.48            |                  |                  |                  |                  |                  |
| 5                          | SMA per Unit                                  |                     |            | 88.42            |                  |                  |                  |                  |                  |
| 6                          | Published Charge per Unit                     |                     |            | 101.49           |                  |                  |                  |                  |                  |
| 7                          | Negotiated Rate / Cost per Unit               |                     |            |                  |                  |                  |                  |                  |                  |
| 8                          | Medi-Cal Units                                | 07/01/04 - 09/30/04 |            | 1,457            |                  |                  |                  |                  |                  |
| 8A                         |   | 10/01/04 - 06/30/05 |            | 6,167            |                  |                  |                  |                  |                  |
| 9                          | Medicare/Medi-Cal Crossover Units             | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 9A                         |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 10                         | Enhanced SD/MC (Children) Units               | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 10A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 10B                        | Enhanced SD/MC (Refugees) Units               | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 11                         | Healthy Families (SED) Units                  | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 11A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 12                         | Non-Medi-Cal Units                            |                     |            | 8,505            |                  |                  |                  |                  |                  |
| 13                         | Medi-Cal Costs                                | 07/01/04 - 09/30/04 | 134,741    | 134,741          |                  |                  |                  |                  |                  |
| 13A                        |   | 10/01/04 - 06/30/05 | 570,315    | 570,315          |                  |                  |                  |                  |                  |
| 14                         | Medi-Cal SMA Upper Limits                     | 07/01/04 - 09/30/04 | 128,828    | 128,828          |                  |                  |                  |                  |                  |
| 14A                        |   | 10/01/04 - 06/30/05 | 545,286    | 545,286          |                  |                  |                  |                  |                  |
| 15                         | Medi-Cal Published Charges                    | 07/01/04 - 09/30/04 | 147,871    | 147,871          |                  |                  |                  |                  |                  |
| 15A                        |   | 10/01/04 - 06/30/05 | 625,889    | 625,889          |                  |                  |                  |                  |                  |
| 16                         | Medi-Cal Negotiated Rates                     | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 16A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 17                         | Medicare/Medi-Cal Crossover Costs             | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 17A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 18                         | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 18A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 19                         | Medicare/Medi-Cal Crossover Published Charges | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 19A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 20                         | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 20A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 21                         | Enhanced SD/MC Costs                          | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 21A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 22                         | Enhanced SD/MC SMA Upper Limits               | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 22A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 23                         | Enhanced SD/MC Published Charges              | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 23A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 24                         | Enhanced SD/MC Negotiated Rates               | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 24A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 25                         | Enhanced SD/MC (Refugees) Costs               | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 26                         | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 27                         | Enhanced SD/MC (Refugees) Published Charges   | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 28                         | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 29                         | Healthy Families Costs                        | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 29A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 30                         | Healthy Families SMA Upper Limits             | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 30A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 31                         | Healthy Families Published Charges            | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 31A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 32                         | Healthy Families Negotiated Rates             | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 32A                        |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 33                         | Non-Medi-Cal Costs                            |                     | 786,529    | 786,529          |                  |                  |                  |                  |                  |

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
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County Code: 21

| County Code: 21                            |   |                     | CR         | CR               | CR               | CR               | CR               |                  |                  |
|--|---|---------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity: MARIN COUNTY                 |   |                     | A          | B                | C                | D                | E                | F                | G                |
| Legal Entity Number: 00021                 |   |                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 15 - Outpatient Services (Program 1) |   |                     |            | 01               | 10               | 30               | 60               | 70               |                  |
| 1  | Allocation Percentage                         |                     | 100.00%    | 15.90%           | 45.93%           | 7.66%            | 29.93%           | 0.58%            |                  |
| 2  | Total Units                                   |                     |            | 688,914          | 1,542,233        | 257,316          | 543,324          | 13,027           |                  |
| 3  | Gross Cost                                    |                     | 8,567,557  | 1,362,204        | 3,934,824        | 656,511          | 2,564,519        | 49,499           |                  |
| 4  | Cost per Unit                                 |                     |            | 1.98             | 2.55             | 2.55             | 4.72             | 3.80             |                  |
| 5  | SMA per Unit                                  |                     |            | 1.89             | 2.44             | 2.44             | 4.51             | 3.63             |                  |
| 6  | Published Charge per Unit                     |                     |            | 2.17             | 2.80             | 2.80             | 5.18             | 4.17             |                  |
| 7  | Negotiated Rate / Cost per Unit               |                     |            |                  |                  |                  |                  |                  |                  |
| 8  | Medi-Cal Units                                | 07/01/04 - 09/30/04 |            | 100,948          | 185,363          | 23,784           | 85,143           | 5,740            |                  |
| 8A   |   | 10/01/04 - 06/30/05 |            | 278,729          | 626,216          | 65,640           | 269,380          | 951              |                  |
| 9  | Medicare/Medi-Cal Crossover Units             | 07/01/04 - 09/30/04 |            |                  |                  |                  | 14,586           |                  |                  |
| 9A   |   | 10/01/04 - 06/30/05 |            | 120              |                  | 120              | 48,105           |                  |                  |
| 10   | Enhanced SD/MC (Children) Units               | 07/01/04 - 09/30/04 |            | 1,635            | 1,748            |                  | 120              |                  |                  |
| 10A  |   | 10/01/04 - 06/30/05 |            | 1,580            | 3,813            | 570              | 195              |                  |                  |
| 10B  | Enhanced SD/MC (Refugees) Units               | 07/01/04 - 06/30/05 |            |                  |                  |                  | 50               |                  |                  |
| 11   | Healthy Families (SED) Units                  | 07/01/04 - 09/30/04 |            | 2,788            | 10,040           | 1,360            | 360              |                  |                  |
| 11A  |   | 10/01/04 - 06/30/05 |            | 15,300           | 43,977           | 7,685            | 4,280            |                  |                  |
| 12   | Non-Medi-Cal Units                            |                     |            | 287,814          | 671,076          | 158,157          | 121,105          | 6,336            |                  |
| 13   | Medi-Cal Costs                                | 07/01/04 - 09/30/04 | 1,156,910  | 199,607          | 472,932          | 60,682           | 401,880          | 21,810           |                  |
| 13A  |   | 10/01/04 - 06/30/05 | 3,591,427  | 551,137          | 1,597,716        | 167,473          | 1,271,488        | 3,614            |                  |
| 14   | Medi-Cal SMA Upper Limits                     | 07/01/04 - 09/30/04 | 1,105,942  | 190,792          | 452,286          | 58,033           | 383,995          | 20,836           |                  |
| 14A  |   | 10/01/04 - 06/30/05 | 3,433,282  | 526,798          | 1,527,967        | 160,162          | 1,214,904        | 3,452            |                  |
| 15   | Medi-Cal Published Charges                    | 07/01/04 - 09/30/04 | 1,269,645  | 219,057          | 519,016          | 66,595           | 441,041          | 23,936           |                  |
| 15A  |   | 10/01/04 - 06/30/05 | 3,941,393  | 604,842          | 1,753,405        | 183,792          | 1,395,388        | 3,966            |                  |
| 16   | Medi-Cal Negotiated Rates                     | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 16A  |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 17   | Medicare/Medi-Cal Crossover Costs             | 07/01/04 - 09/30/04 | 68,847     |                  |                  |                  | 68,847           |                  |                  |
| 17A  |   | 10/01/04 - 06/30/05 | 227,602    | 237              |                  | 306              | 227,058          |                  |                  |
| 18   | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/04 - 09/30/04 | 65,783     |                  |                  |                  | 65,783           |                  |                  |
| 18A  |   | 10/01/04 - 06/30/05 | 217,473    | 227              |                  | 293              | 216,954          |                  |                  |
| 19   | Medicare/Medi-Cal Crossover Published Charges | 07/01/04 - 09/30/04 | 75,555     |                  |                  |                  | 75,555           |                  |                  |
| 19A  |   | 10/01/04 - 06/30/05 | 249,780    | 260              |                  | 336              | 249,184          |                  |                  |
| 20   | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 20A  |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 21   | Enhanced SD/MC Costs                          | 07/01/04 - 09/30/04 | 8,259      | 3,233            | 4,460            |                  | 566              |                  |                  |
| 21A  |   | 10/01/04 - 06/30/05 | 15,227     | 3,124            | 9,728            | 1,454            | 920              |                  |                  |
| 22   | Enhanced SD/MC SMA Upper Limits               | 07/01/04 - 09/30/04 | 7,896      | 3,090            | 4,265            |                  | 541              |                  |                  |
| 22A  |   | 10/01/04 - 06/30/05 | 14,560     | 2,986            | 9,304            | 1,391            | 879              |                  |                  |
| 23   | Enhanced SD/MC Published Charges              | 07/01/04 - 09/30/04 | 9,064      | 3,548            | 4,894            |                  | 622              |                  |                  |
| 23A  |   | 10/01/04 - 06/30/05 | 16,711     | 3,429            | 10,676           | 1,596            | 1,010            |                  |                  |
| 24   | Enhanced SD/MC Negotiated Rates               | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 24A  |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 25   | Enhanced SD/MC (Refugees) Costs               | 07/01/04 - 06/30/05 | 236        |                  |                  |                  | 236              |                  |                  |
| 26   | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/04 - 06/30/05 | 226        |                  |                  |                  | 226              |                  |                  |
| 27   | Enhanced SD/MC (Refugees) Published Charges   | 07/01/04 - 06/30/05 | 259        |                  |                  |                  | 259              |                  |                  |
| 28   | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 29   | Healthy Families Costs                        | 07/01/04 - 09/30/04 | 36,298     | 5,513            | 25,616           | 3,470            | 1,699            |                  |                  |
| 29A  |   | 10/01/04 - 06/30/05 | 182,264    | 30,253           | 112,202          | 19,607           | 20,202           |                  |                  |
| 30   | Healthy Families SMA Upper Limits             | 07/01/04 - 09/30/04 | 34,709     | 5,269            | 24,498           | 3,318            | 1,624            |                  |                  |
| 30A  |   | 10/01/04 - 06/30/05 | 174,275    | 28,917           | 107,304          | 18,751           | 19,303           |                  |                  |
| 31   | Healthy Families Published Charges            | 07/01/04 - 09/30/04 | 39,835     | 6,050            | 28,112           | 3,808            | 1,865            |                  |                  |
| 31A  |   | 10/01/04 - 06/30/05 | 200,025    | 33,201           | 123,136          | 21,518           | 22,170           |                  |                  |
| 32   | Healthy Families Negotiated Rates             | 07/01/04 - 09/30/04 |            |                  |                  |                  |                  |                  |                  |
| 32A  |   | 10/01/04 - 06/30/05 |            |                  |                  |                  |                  |                  |                  |
| 33   | Non-Medi-Cal Costs                            |                     | 3,280,487  | 569,101          | 1,712,171        | 403,519          | 571,622          | 24,075           |                  |

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

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| County Code: 21                            |   |  | ASO                 | ASO      | MHS      | MHS      | MHS      | MHS      |          |
|--|---|--|---------------------|----------|----------|----------|----------|----------|----------|
| Legal Entity: MARIN COUNTY                 |   |  | A                   | B        | C        | D        | E        | F        | G        |
| Legal Entity Number: 00021                 |   |  |                     | Service  | Service  | Service  | Service  | Service  | Service  |
| Mode: 15 - Outpatient Services (Program 2) |   |  | Mode Total          | Function | Function | Function | Function | Function | Function |
|  |   |  |                     | 10       | 60       | 31       | 32       | 33       | 34       |
| 1  | Allocation Percentage                         |  | 100.00%             | 3.84%    | 0.04%    | 8.95%    | 22.68%   | 9.64%    | 6.48%    |
| 2  | Total Units                                   |  |                     | 14,040   | 45       | 25,795   | 86,490   | 34,815   | 24,525   |
| 3  | Gross Cost                                    |  | 253,149             | 9,724    | 90       | 22,655   | 57,408   | 24,416   | 16,413   |
| 4  | Cost per Unit                                 |  |                     | 0.69     | 2.00     | 0.88     | 0.66     | 0.70     | 0.67     |
| 5  | SMA per Unit                                  |  |                     | 2.44     | 4.51     | 2.44     | 2.44     | 2.44     | 2.44     |
| 6  | Published Charge per Unit                     |  |                     |          |          |          |          |          |          |
| 7  | Negotiated Rate / Cost per Unit               |  |                     |          |          |          |          |          |          |
| 8  | Medi-Cal Units                                |  | 07/01/04 - 09/30/04 | 3,975    |          | 5,745    | 19,020   | 7,620    | 7,020    |
| 8A   |   |  | 10/01/04 - 06/30/05 | 9,825    | 45       | 15,530   | 67,290   | 27,195   | 17,505   |
| 9  | Medicare/Medi-Cal Crossover Units             |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 9A   |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 10   | Enhanced SD/MC Units                          |  | 07/01/04 - 09/30/04 |          |          |          | 180      |          |          |
| 10A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 10B  | Enhanced SD/MC (Refugees) Units               |  | 07/01/04 - 06/30/05 |          |          |          |          |          |          |
| 11   | Healthy Families (SED) Units                  |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 11A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 12   | Non-Medi-Cal Units                            |  |                     | 240      | -        | 4,520    |          |          |          |
| 13   | Medi-Cal Costs                                |  | 07/01/04 - 09/30/04 | 66,594   | 2,753    | 5,046    | 12,625   | 5,344    | 4,698    |
| 13A  |   |  | 10/01/04 - 06/30/05 | 176,137  | 6,805    | 90       | 13,640   | 44,664   | 19,072   |
| 14   | Medi-Cal SMA Upper Limits                     |  | 07/01/04 - 09/30/04 | 188,200  | 9,699    | 14,018   | 46,409   | 18,593   | 17,129   |
| 14A  |   |  | 10/01/04 - 06/30/05 | 518,025  | 23,973   | 203      | 37,893   | 164,188  | 66,356   |
| 15   | Medi-Cal Published Charges                    |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 15A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 16   | Medi-Cal Negotiated Rates                     |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 16A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 17   | Medicare/Medi-Cal Crossover Costs             |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 17A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 18   | Medicare/Medi-Cal Crossover SMA Upper Limits  |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 18A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 19   | Medicare/Medi-Cal Crossover Published Charges |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 19A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 20   | Medicare/Medi-Cal Crossover Negotiated Rates  |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 20A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 21   | Enhanced SD/MC Costs                          |  | 07/01/04 - 09/30/04 | 119      |          |          | 119      |          |          |
| 21A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 22   | Enhanced SD/MC SMA Upper Limits               |  | 07/01/04 - 09/30/04 | 439      |          |          | 439      |          |          |
| 22A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 23   | Enhanced SD/MC Published Charges              |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 23A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 24   | Enhanced SD/MC Negotiated Rates               |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 24A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 25   | Enhanced SD/MC (Refugees) Costs               |  | 07/01/04 - 06/30/05 |          |          |          |          |          |          |
| 26   | Enhanced SD/MC (Refugees) SMA Upper Limits    |  | 07/01/04 - 06/30/05 |          |          |          |          |          |          |
| 27   | Enhanced SD/MC (Refugees) Published Charges   |  | 07/01/04 - 06/30/05 |          |          |          |          |          |          |
| 28   | Enhanced SD/MC (Refugees) Negotiated Rates    |  | 07/01/04 - 06/30/05 |          |          |          |          |          |          |
| 29   | Healthy Families Costs                        |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 29A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 30   | Healthy Families SMA Upper Limits             |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 30A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 31   | Healthy Families Published Charges            |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 31A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 32   | Healthy Families Negotiated Rates             |  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |
| 32A  |   |  | 10/01/04 - 06/30/05 |          |          |          |          |          |          |
| 33   | Non-Medi-Cal Costs                            |  |                     | 10,299   | 166      | 3,970    | 0        |          | 0        |

## DETAIL COST REPORT

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| Legal Entity: MARIN COUNTY                 |   |                     | H        | I        | J        | K        | L        | M        | N        |
|--|---|---------------------|----------|----------|----------|----------|----------|----------|----------|
| Legal Entity Number: 00021                 |   |                     | Service  | Service  | Service  | Service  | Service  | Service  | Service  |
| Mode: 15 - Outpatient Services (Program 2) |   |                     | Function | Function | Function | Function | Function | Function | Function |
|  |   |                     | 60       |          |          |          |          |          |          |
| 1  | Allocation Percentage                         |                     | 48.37%   |          |          |          |          |          |          |
| 2  | Total Units                                   |                     | 61,885   |          |          |          |          |          |          |
| 3  | Gross Cost                                    |                     | 122,443  |          |          |          |          |          |          |
| 4  | Cost per Unit                                 |                     | 1.98     |          |          |          |          |          |          |
| 5  | SMA per Unit                                  |                     | 4.51     |          |          |          |          |          |          |
| 6  | Published Charge per Unit                     |                     |          |          |          |          |          |          |          |
| 7  | Negotiated Rate / Cost per Unit               |                     |          |          |          |          |          |          |          |
| 8  | Medi-Cal Units                                | 07/01/04 - 09/30/04 | 18,260   |          |          |          |          |          |          |
| 8A   |   | 10/01/04 - 06/30/05 | 40,510   |          |          |          |          |          |          |
| 9  | Medicare/Medi-Cal Crossover Units             | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 9A   |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 10   | Enhanced SD/MC Units                          | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 10A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 10B  | Enhanced SD/MC (Refugees) Units               | 07/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 11   | Healthy Families (SED) Units                  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 11A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 12   | Non-Medi-Cal Units                            |                     | 3,115    |          |          |          |          |          |          |
| 13   | Medi-Cal Costs                                | 07/01/04 - 09/30/04 | 36,128   |          |          |          |          |          |          |
| 13A  |   | 10/01/04 - 06/30/05 | 80,151   |          |          |          |          |          |          |
| 14   | Medi-Cal SMA Upper Limits                     | 07/01/04 - 09/30/04 | 82,353   |          |          |          |          |          |          |
| 14A  |   | 10/01/04 - 06/30/05 | 182,700  |          |          |          |          |          |          |
| 15   | Medi-Cal Published Charges                    | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 15A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 16   | Medi-Cal Negotiated Rates                     | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 16A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 17   | Medicare/Medi-Cal Crossover Costs             | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 17A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 18   | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 18A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 19   | Medicare/Medi-Cal Crossover Published Charges | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 19A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 20   | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 20A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 21   | Enhanced SD/MC Costs                          | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 21A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 22   | Enhanced SD/MC SMA Upper Limits               | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 22A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 23   | Enhanced SD/MC Published Charges              | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 23A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 24   | Enhanced SD/MC Negotiated Rates               | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 24A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 25   | Enhanced SD/MC (Refugees) Costs               | 07/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 26   | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 27   | Enhanced SD/MC (Refugees) Published Charges   | 07/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 28   | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 29   | Healthy Families Costs                        | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 29A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 30   | Healthy Families SMA Upper Limits             | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 30A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 31   | Healthy Families Published Charges            | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 31A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 32   | Healthy Families Negotiated Rates             | 07/01/04 - 09/30/04 |          |          |          |          |          |          |          |
| 32A  |   | 10/01/04 - 06/30/05 |          |          |          |          |          |          |          |
| 33   | Non-Medi-Cal Costs                            |                     | 6,163    |          |          |          |          |          |          |

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
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County: MARIN COUNTY  
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CR

CR

| Legal Entity: MARIN COUNTY   |                       | A          | B                | C                | D                | E                | F                | G                |
|------------------------------|-----------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00021   |                       | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 45 - Outreach Services |                       |            | 10               | 20               |                  |                  |                  |                  |
|                              |                       |            |                  |                  |                  |                  |                  |                  |
| 1                            | Allocation Percentage | 100.00%    | 33.10%           | 66.90%           |                  |                  |                  |                  |
| 2                            | Total Units           |            | 316,766          | 166,868          |                  |                  |                  |                  |
| 3                            | Gross Cost            | 86,173     | 28,522           | 57,651           |                  |                  |                  |                  |
|                              |                       |            |                  |                  |                  |                  |                  |                  |
| 4                            | Cost per Unit         |            | 0.09             | 0.35             |                  |                  |                  |                  |
| 5                            | Non-Medi-Cal Units    |            | 316,766          | 166,868          |                  |                  |                  |                  |
|                              |                       |            |                  |                  |                  |                  |                  |                  |
| 6                            | Non-Medi-Cal Costs    | 86,173     | 28,522           | 57,651           |                  |                  |                  |                  |

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: MARIN COUNTY  
County Code: 21

| Legal Entity: MARIN COUNTY  |                                     | A          | B                | C                | D                | E                | F                | G                |
|-----------------------------|-------------------------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00021  |                                     | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 60 - Support Services |                                     |            |                  |                  |                  |                  |                  |                  |
|                             |                                     |            |                  |                  |                  |                  |                  |                  |
| 1                           | Allocation Percentage               | 100.00%    | 100.00%          |                  |                  |                  |                  |                  |
| 2                           | Total Units                         |            | 1                |                  |                  |                  |                  |                  |
| 3                           | Gross Cost                          | 335,075    | 335,075          |                  |                  |                  |                  |                  |
|                             |                                     |            |                  |                  |                  |                  |                  |                  |
| 4                           | Cost per Unit                       |            | 335,075.00       |                  |                  |                  |                  |                  |
| 5                           | Non-Medi-Cal Units (Same as Line 2) |            | 1                |                  |                  |                  |                  |                  |
|                             |                                     |            |                  |                  |                  |                  |                  |                  |
| 6                           | Non-Medi-Cal Costs (Same as Line 3) | 335,075    | 335,075          |                  |                  |                  |                  |                  |

## DETAIL COST REPORT

## DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

| County: MARIN COUNTY<br>County Code: 21<br>Legal Entity: MARIN COUNTY<br>Legal Entity Number: 00021 |   |                     | REIMBURSEMENT TYPE |                        |               |              | PC   | SMA                                  |                         |  | Costs   |  |  |
|---|---|---------------------|--------------------|------------------------|---------------|--------------|--|--------------------------------------|-------------------------|--|---|--|--|
|   |   |                     | A                  | B                      | C             | D            | E  | F                                    | G                       | H  | I   | J  | K  |
|   |   |                     | Mode 55            |                        |               | Total<br>MAA | Total<br>Inpatient<br>Mode 05<br>Hospital<br>Inpatient<br>Services | Mode 05<br>Other 24 Hour<br>Services | Mode 10<br>Day Services | Mode 15<br>Outpatient<br>Services<br>Program (1) | Total<br>Outpatient<br>Exclude<br>Program (2) | Mode 15<br>Outpatient<br>Services<br>Program (2) | Total<br>Outpatient<br>(Col. I + Col. J) |
|   |   |                     | S. F.'s 01-09      | S. F.'s 11-19<br>31-39 | S. F.'s 21-29 |              |  |                                      |                         |  |   |  |  |
| 1   | Medi-Cal Costs                          | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 134,741                 | 1,156,910  | 1,291,651                                     | 66,594   | 1,358,245                                |
| 1A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 570,315                 | 3,591,427  | 4,161,741                                     | 176,137  | 4,337,878                                |
| 2   | Medi-Cal SMA                            | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 126,828                 | 1,105,942  | 1,234,769                                     | 188,200  | 1,422,969                                |
| 2A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 545,286                 | 3,433,282  | 3,978,569                                     | 518,025  | 4,496,593                                |
| 3   | Medi-Cal P. C.                          | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 147,871                 | 1,269,645  | 1,417,516                                     |  | 1,417,516                                |
| 3A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 625,889                 | 3,941,393  | 4,567,282                                     |  | 4,567,282                                |
| 4   | Medi-Cal N. R.                          | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 4A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 5   | Medi-Cal Gross Reimbursement            | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 126,828                 | 1,105,942  | 1,234,769                                     | 66,594   | 1,301,363                                |
| 5A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 545,286                 | 3,433,282  | 3,978,569                                     | 176,137  | 4,154,705                                |
| 6   | Medicare/Medi-Cal Crossover Cost        | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 68,847   | 68,847  |  | 68,847                                   |
| 6A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 227,602  | 227,602                                       |  | 227,602                                  |
| 7   | Medicare/Medi-Cal Crossover SMA         | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 65,783   | 65,783  |  | 65,783                                   |
| 7A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 217,473  | 217,473                                       |  | 217,473                                  |
| 8   | Medicare/Medi-Cal Crossover P. C.       | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 75,555   | 75,555  |  | 75,555                                   |
| 8A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 249,780  | 249,780                                       |  | 249,780                                  |
| 9   | Medicare/Medi-Cal Crossover N. R.       | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 9A  |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 10  | Medicare/Medi-Cal Crossover Gross Reim. | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 65,783   | 65,783  |  | 65,783                                   |
| 10A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 217,473  | 217,473                                       |  | 217,473                                  |
| 11  | Total SD/MC + Crossover Gross Reim.     | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 126,828                 | 1,171,724  | 1,300,552                                     | 66,594   | 1,367,146                                |
| 11A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 545,286                 | 3,650,756  | 4,196,042                                     | 176,137  | 4,372,178                                |
| 12  | Enhanced SD/MC (Children) Cost          | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 8,259  | 8,259   | 119  | 8,379                                    |
| 12A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 15,227   | 15,227  |  | 15,227                                   |
| 13  | Enhanced SD/MC (Children) SMA           | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 7,896  | 7,896   | 439  | 8,336                                    |
| 13A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 14,560   | 14,560  |  | 14,560                                   |
| 14  | Enhanced SD/MC (Children) P. C.         | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 9,064  | 9,064   |  | 9,064                                    |
| 14A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 16,711   | 16,711  |  | 16,711                                   |
| 15  | Enhanced SD/MC (Children) N. R.         | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 15A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 16  | Enhanced SD/MC (Children) Gross Reim.   | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 7,896  | 7,896   | 119  | 8,016                                    |
| 16A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 14,560   | 14,560  |  | 14,560                                   |
| 17  | Enhanced SD/MC (Refugees) Cost          | 07/01/04 - 09/30/05 |                    |                        |               |              |  |                                      |                         | 236  | 236   |  | 236                                      |
| 18  | Enhanced SD/MC (Refugees) SMA           | 07/01/04 - 09/30/05 |                    |                        |               |              |  |                                      |                         | 226  | 226   |  | 226                                      |
| 19  | Enhanced SD/MC (Refugees) P. C.         | 07/01/04 - 09/30/05 |                    |                        |               |              |  |                                      |                         | 259  | 259   |  | 259                                      |
| 20  | Enhanced SD/MC (Refugees) N. R.         | 07/01/04 - 09/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 21  | Total Medi-Cal Gross Reimbursement      | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 126,828                 | 1,179,621  | 1,306,449                                     | 66,713   | 1,375,162                                |
| 21A   | (Excludes Refugees)                     | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 545,286                 | 3,665,316  | 4,210,602                                     | 176,137  | 4,386,738                                |
| 22  | Enhanced SD/MC (Refugees) Gross Reim.   | 07/01/04 - 09/30/05 |                    |                        |               |              |  |                                      |                         | 226  | 226   |  | 226                                      |
| 23  | Healthy Families Cost                   | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 36,298   | 36,298  |  | 36,298                                   |
| 23A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 182,264  | 182,264                                       |  | 182,264                                  |
| 24  | Healthy Families SMA                    | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 34,709   | 34,709  |  | 34,709                                   |
| 24A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 174,275  | 174,275                                       |  | 174,275                                  |
| 25  | Healthy Families P. C.                  | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 39,835   | 39,835  |  | 39,835                                   |
| 25A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 200,025  | 200,025                                       |  | 200,025                                  |
| 26  | Healthy Families N. R.                  | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 26A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 27  | Healthy Families Gross Reim.            | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 34,709   | 34,709  |  | 34,709                                   |
| 27A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 174,275  | 174,275                                       |  | 174,275                                  |
| 28  | Less: Patient and Other Payor Revenue   |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 28A   | SD/MC + Crossover Revenue               | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 12,667   | 12,667  |  | 12,667                                   |
| 28A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 42,740   | 42,740  |  | 42,740                                   |
| 29  | Enhanced SD/MC (Children) Revenue       |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 30  | Enhanced SD/MC (Refugees) Revenue       |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 31  | Healthy Families Revenue                |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 32  | Total Expenditures from MAA (Mode 55)   |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 33  | Medi-Cal Eligibility Factor (Average)   |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 34  | Revenue - MAA                           |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 35  | Net Due - SD/MC for Direct Services     | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      | 126,828                 | 1,166,954  | 1,295,782                                     | 66,713   | 1,362,495                                |
| 35A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      | 545,286                 | 3,622,576  | 4,167,862                                     | 176,137  | 4,343,998                                |
| 36  | Net Due - Enhanced SD/MC (Refugees)     |                     |                    |                        |               |              |  |                                      |                         | 226  | 226   |  | 226                                      |
| 37  | Net Due - Healthy Families              | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         | 34,709   | 34,709  |  | 34,709                                   |
| 37A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         | 174,275  | 174,275                                       |  | 174,275                                  |
| 38  | Amount Negotiated Rates Exceed Costs    |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 38A   | SD/MC (Includes Children)               | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 38A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 39  | Enhanced SD/MC (Refugees)               |                     |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 40  | Healthy Families                        | 07/01/04 - 09/30/04 |                    |                        |               |              |  |                                      |                         |  |   |  |  |
| 40A   |   | 10/01/04 - 06/30/05 |                    |                        |               |              |  |                                      |                         |  |   |  |  |

State of California Health and Human Services Agency  
 DETAIL COST REPORT  
**SD/MC PRELIMINARY DESK SETTLEMENT**  
 MH 1979 (Rev. 7/05)

County: MARIN COUNTY  
 County Code: 21

| Legal Entity: MARIN COUNTY                                  |  | A            | B                  | C                   | D          | E             | F             | G             | H                 | I             | J            |
|---|--|--------------|--------------------|---------------------|------------|---------------|---------------|---------------|-------------------|---------------|--------------|
| Legal Entity Number: 00021                                  |  | Total<br>MAA | Total<br>Inpatient | Total<br>Outpatient | Total      | 50.00%<br>FFP | 50.00%<br>FFP | 50.00%<br>FFP | Variable %<br>FFP | 75.00%<br>FFP | Total<br>FFP |
| SD/MC Administrative Reimbursement (County Only)            |  |              |                    |                     |            |               |               |               |                   |               |              |
| 1   | County SD/MC Direct Service Gross Reimbursement                |              |                    | 5,762,126           | 5,762,126  |               |               |               |                   |               |              |
| 2   | Contract Providers Medi-Cal Direct Service Gross Reimbursement |              | 1,202,140          | 4,693,362           | 5,895,502  |               |               |               |                   |               |              |
| 3   | Total Medi-Cal Direct Service Gross Reimbursement              |              |                    |                     | 11,657,628 |               |               |               |                   |               |              |
| 4   | Medi-Cal Administrative Reimbursement Limit                    |              |                    |                     | 1,748,644  |               |               |               |                   |               |              |
| 5   | Medi-Cal Administration  |              |                    |                     | 1,721,949  |               |               |               |                   |               |              |
| 6   | Medi-Cal Administrative Reimbursement                          |              |                    |                     | 1,721,949  | 860,974       |               |               |                   |               | 860,974      |
| Healthy Families Administrative Reimbursement (County Only) |  |              |                    |                     |            |               |               |               |                   |               |              |
| 7   | County Healthy Families Direct Service Gross Reimbursement     |              |                    | 208,984             | 208,984    |               |               |               |                   |               |              |
| 7A  | Contract Providers Healthy Families Direct Service Gross Reim. |              |                    | 48,612              | 48,612     |               |               |               |                   |               |              |
| 7B  | Total Healthy Families Direct Service Gross Reimbursement      |              |                    |                     | 257,596    |               |               |               |                   |               |              |
| 8   | Healthy Families Administrative Reimbursement Limit            |              |                    |                     | 25,760     |               |               |               |                   |               |              |
| 9   | Healthy Families Administration                                |              |                    |                     | 62,554     |               |               |               |                   |               |              |
| 10  | Healthy Families Administrative Reimbursement                  |              |                    |                     | 25,760     |               |               |               | 16,744            |               | 16,744       |
| SD/MC Net Reimbursement for MAA                             |  |              |                    |                     |            |               |               |               |                   |               |              |
| 11  | Medi-Cal Admin. Activities Svc Functions 01 - 09               |              |                    |                     |            |               |               |               |                   |               |              |
| 12  | Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39      |              |                    |                     |            |               |               |               |                   |               |              |
| 13  | Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only) |              |                    |                     |            |               |               |               |                   |               |              |
| 14  | Utilization Review-Skilled Prof. Med. Personnel (County Only)  |              |                    |                     | 53,970     |               |               |               |                   | 40,478        | 40,478       |
| 15  | Other SD/MC Utilization Review (County Only)                   |              |                    |                     | 34,377     | 17,188        |               |               |                   |               | 17,188       |
| 16  | SD/MC Net Reimbursement for Direct Services                    |              |                    | 1,354,479           | 1,354,479  |               | 677,240       |               |                   |               | 677,240      |
| 16A   |  |              |                    | 4,329,438           | 4,329,438  |               |               | 2,164,719     |                   |               | 2,164,719    |
| 17  | Enhanced SD/MC Net Reimb. (Children)                           |              |                    | 8,016               | 8,016      |               |               |               | 5,210             |               | 5,210        |
| 17A   |  |              |                    | 14,560              | 14,560     |               |               |               | 9,464             |               | 9,464        |
| 18  | Enhanced SD/MC Net Reimb. (Refugees)                           |              |                    | 226                 | 226        |               |               |               | 226               |               | 226          |
| 19  | Total SD/MC Reimbursement Before Excess FFP                    |              |                    |                     |            |               |               |               |                   |               | 3,775,499    |
| 20  | Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC      |              |                    |                     |            |               |               |               |                   |               |              |
| 21  | Total SD/MC Reimbursement (FFP)                                |              |                    |                     |            |               |               |               |                   |               | 3,775,499    |
| 22  | Contract Limitation Adjustment                                 |              |                    |                     |            |               |               |               |                   |               |              |
| 23  | Adjusted Total SD/MC Reimbursement (FFP)                       |              |                    |                     |            |               |               |               |                   |               | 3,775,499    |
| 24  | Healthy Families Net Reimbursement                             |              |                    | 34,709              | 34,709     |               |               |               | 22,561            |               | 22,561       |
| 24A   |  |              |                    | 174,275             | 174,275    |               |               |               | 113,279           |               | 113,279      |
| 25  | Total Healthy Families Reimbursement Before Excess FFP         |              |                    |                     |            |               |               |               |                   |               | 152,583      |
| 26  | Amount Negotiated Rates Exceed Costs - Healthy Families        |              |                    |                     |            |               |               |               |                   |               |              |
| 27  | Total Healthy Families Reimbursement                           |              |                    |                     |            |               |               |               |                   |               | 152,583      |